## TRUST GAP

Mr. COATS. Madam President, I just returned a couple of hours ago to Washington from Indiana, and over the last several months, as I have been visiting and talking to Hoosiers, I have continued to hear concerns about—and I am concerned, frankly—this widening trust deficit between the American people—at least the people I represent, and I think I can say pretty much across this country—and Washington. The American people lack confidence in Washington, confidence that they are getting the straight story, the hard truth. Not a lot of good things over the past several months have come out of either this body or a number of Washington agencies.

This trust gap is ever widening as we have kind of careened from scandal to scandal, incident to incident, broken promises made by top officials, false statements being made, the latest of which is now this resurrection again of the IRS scandal.

Let me say this: It has been said that no agency in Washington is less forgiving than the Internal Revenue Service. No agency in Washington has more power over the American people than the Internal Revenue Service. If there is an agency that needs to be apolitical and to not engage in anything that could even be deemed political, it is the IRS, given the power they have to destroy your reputation, destroy your finances, and destroy your business.

The way they work is they determine you are in violation, in a sense reversing what is sacrosanct in America; that is, you are innocent until proven guilty, but under the IRS, you are guilty until proven innocent. You have to hire lawyers and accountants and sit down with them to prove you are not violating their rules. That is upside down.

One of the founding principles which sets the United States apart from other nations and makes us exceptional is the First Amendment to the Constitution. Under the First Amendment, Americans are constitutionally guaranteed the right to organize around the issues and values they believe in and the right to disagree with their government. We look around the world and see that is not the case in very many places. But in America, that cherished right to take a position opposite our government—to protest, to organize, and to seek changes as a result of that organization—this liberty is part of what energizes and fuels the very spirit of America and everything we stand for.

So when a so-called independent agency of the Federal Government attacks average American citizens for expressing their beliefs, a fundamental trust is broken and it is very hard to repair. Again, no agency has perhaps more intimidating power over American citizens than the Internal Revenue Service

We owe it to the American taxpayers to reveal the truth—the full truth—of

what has happened at the IRS and repair the damage of this agency's reckless actions in regard to those who have organized for political purposes, to protest, to assert their First Amendment rights, to follow the law and exercise those First Amendment rights, without having an agency of the government targeting them and intruding on what they are trying to do.

It is clear now that in 2010 the IRS targeted conservative groups-including one in my home State-for extra scrutiny based on political leanings. The agency displayed a stunning abuse of power and complete disregard of our Constitution in taking this action.

Lois Lerner, the former Director of the IRS's Exempt Organizations Unit and the official at the center of this ongoing congressional investigation, refuses to testify before Congress on the advice of her attorney. Yes, she has the right to plead the Fifth Amendment to not answer questions, but we are getting stonewalled by the IRS in getting to the bottom of this and determining what kind of abuse has taken place against the American people. We are trying to reach the truth, but we are being denied that opportunity to reach the truth because those who know the truth refuse to testify under subpoena from the Congress.

Last Friday my House colleagues heard testimony from IRS Commissioner John Koskinen about missing emails from Lerner and six of her IRS subordinates.

Now, isn't this a coincidence? We know the IRS has been targeting groups, attacking their First Amendment rights, and the House oversight committee is seeking to find out whether this happened. The IRS is denying it, but Lois Lerner refuses to tes-

IRS Commissioner Koskinen comes in and says this is not true. OK. Let's prove it.

The IRS asks taxpayers to prove they didn't violate their rights under the IRS rules, but when we ask the IRS: Can you prove whether what you are saying is the truth, that you were not targeting these organizations, they claim they lost the evidence. They say the server crashed and all the emails we could trace back to determine the truth of this are lost. They are all

The American people know that you can get into hard drives and find out everything ever put in there. Isn't it strange that only the IRS determined that, well, this whole thing crashed, so let's get rid of the hard drives.

Now, thousands of emails that could have led to a trace and allowed us to find the truth, disappeared. What a coincidence.

Do we think the American people buy this story? It would be laughable if it wasn't so serious. To claim that 2 years' worth of emails were completely, inadvertently lost is laughable on its face

So no emails, no backups, a crashed server, assertions made long after month Col. Michael Colburn, who is the

Members of Congress requested the information demonstrates at best a troubling lack of transparency and potentially criminal negligence. After all, the IRS is required to archive these emails by law.

But let's put this in perspective. The very organization that expects busy, hard-working Americans to maintain meticulous financial records and complete extensive, confusing tax forms each year can't find 2 years' worth of emails sent by its own employees. Even though we live in a day and age where virtually nothing ever disappears from the Internet, the IRS wants us to believe these emails are lost for goodand maybe they are if they took all the steps they have taken.

So to echo the comments of my colleague chairman PAUL RYAN: The IRS owes every American taxpayer an apologv.

But an apology is not enough. We need answers and we need to find the truth. When this scandal first surfaced, the President promised Americans that he would "work hand-in-hand with Congress to get this thing fixed." That is a quote, "I will work hand in hand with Congress to get this thing fixed."

So how are they fixing it? They are sending the employees who were engaged and involved in this, and they basically either take the Fifth Amendment, saying they will not answer the questions, or they say: Gee. We lost all this stuff. I am sorry. Each of our six hard drives collapsed, and therefore we can't retrieve any kind of evidence that would prove where they are.

I am not a big fan of special prosecutors. I think giving them that power has not always proven to be the best way to get to the bottom of something, but in certain cases where there is such clear evidence that the truth is being withheld and evidence that could lead us to a conclusion is potentially being destroyed—I think that is the only way we are going to get to the bottom of

We need to start restoring the trust of the American people in their government agencies and in their government. Until we get to the bottom of this, this widening trust gap is going to continue.

Appointing an independent investigator would allow us access to Federal computer records to determine whether copies of these missing emails can be found on the government IT network. Perhaps they have scrubbed them in a way that it will not happen, but at least it would allow us an independent assessment of what is going on.

We can work to restore trust, but doing so will require answers and honesty from the Internal Revenue Service, which we are not getting.

I yield the floor.

The PRESIDING OFFICER. The Senator from Vermont.

## RETIREMENT OF COLONEL MICHAEL COLBURN

Mr. LEAHY. Madam President, next